

Exhibit C

Declaration of Raymond Werth

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors. ¹**

Chapter 11

Case No. 19-23649

(Jointly Administered)

**DECLARATION OF RAYMOND WERTH IN SUPPORT OF
APPLICATION OF DEBTORS FOR AUTHORITY TO RETAIN AND EMPLOY
GRANT THORNTON LLP AS TAX STRUCTURING CONSULTANTS
TO THE DEBTORS *NUNC PRO TUNC* TO JANUARY 20, 2021**

I, Raymond Werth, state the following under penalty of perjury:

1. I am a Partner of the firm of Grant Thornton LLP (“**Grant Thornton**”). I am duly authorized to execute this declaration (this “**Declaration**”) on behalf of Grant Thornton.

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees under my supervisions and direction. I am familiar with the matters set forth herein, and if called as a witness, I could and would testify thereto.

3. I make this Declaration in support of the Debtors’ *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* (the “**Application**”). This Declaration is also

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

submitted as the statement required pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. Unless otherwise defined, all capitalized terms used herein have the meanings ascribed to them in the Application.

Scope of Grant Thornton’s Services

5. Grant Thornton will, to the extent requested, provide tax structuring services (collectively, the “**Grant Thornton Services**”) to the Debtors, including, without limitation: (a) assisting the Debtors’ management in analyzing the income tax consequences to the Debtors with respect to transactions between the Debtors and the Newco anticipated to be created in the bankruptcy reorganization; (b) discuss and consult with PPLP and its legal counsel, Davis Polk, regarding the federal and state income tax implications of transactions required by the Court (transactions as proposed by Davis Polk) effectuating the bankruptcy reorganization; (c) assist PPLP’s management in determining the federal income tax basis in the assets of the Newco and its affiliates immediately following the bankruptcy reorganization; and (d) assist in modeling future U.S. federal and state income tax cash tax liabilities for Newco following emergence from bankruptcy.

6. If the Debtors request Grant Thornton to perform additional services not contemplated by the SOW, the Debtors and Grant Thornton will mutually agree in advance upon such services and fees for those services in writing in a new Statement of Work, which will be subject to the Court’s review upon proper application.

7. I have informed the Debtors’ management that Grant Thornton is willing to serve as the Debtors’ consultant and to perform the Grant Thornton Services on matters arising during these chapter 11 cases.

Grant Thornton's Qualifications and the Need for Grant Thornton's Services

8. Grant Thornton is the U.S. member of Grant Thornton International Ltd., a global audit, tax, and advisory organization of separate, independent network firms providing services in more than 120 countries (the "**Grant Thornton Network**"), including 59 offices in the United States. Each member firm is a separate legal entity.

9. The professionals in Grant Thornton's tax practice consist of senior tax, accounting, and other professionals specializing in tax, financial, business, and strategic advice to enterprises, including distressed enterprises.

10. Grant Thornton has significant qualifications, experience, and extensive knowledge in the fields of accounting and taxation for large, sophisticated companies, both in and out of chapter 11 bankruptcy. As such, I believe that Grant Thornton has the resources and experience necessary to perform the Grant Thornton Services in these chapter 11 cases.

11. Since approximately June 2018, Grant Thornton has been engaged by the Debtors to provide tax-related services to the Debtors pursuant to the terms of the MSA and other statements of work executed in connection therewith.

12. Since the Petition Date, Grant Thornton has continued to provide the Debtors tax advice in the ordinary course of business unrelated to their bankruptcy cases. Consequently, Grant Thornton is already familiar with the Debtors' business affairs and uniquely qualified to provide the proposed and anticipated services.

13. Pursuant to the SOW, the Debtors now seek to expand Grant Thornton's scope of services to retain Grant Thornton to provide advice and perform services on behalf of the Debtors' estates directly related to core bankruptcy matters, *i.e.*, tax structuring services related to the Debtors' Plan.

14. By virtue of its ongoing engagement by PPLP prior to and during these bankruptcy cases, Grant Thornton is familiar with the issues surrounding this matter, will be able to draw on its earlier data collection, and will be able to streamline its analysis under this engagement and minimize costs to the estate.

15. As such, I believe that Grant Thornton is well qualified and uniquely able to represent the Debtors as tax structuring consultants pursuant to section 327(a) of the Bankruptcy Code.

Grant Thornton's Disinterestedness

16. On January 29, 2021, Davis Polk forwarded to our outside counsel a 109 page list of potential interested parties in the chapter 11 cases from which Grant Thornton could perform its conflict search (the “**Conflicts List**”). A summary list of the categories of potential parties in interest set forth on the Conflicts List is attached hereto as **Exhibit 1**.²

17. To perform its conflict search, Grant Thornton ran the 109 pages of names provided in each of the categories listed on **Exhibit 1** through its firm-wide conflicts system. With respect to the other member firms in the Grant Thornton Network, Grant Thornton ran a search of the Conflicts List against various internal lists and databases, which yields potential “hits” in other member firms.

18. Among the internal lists and databases that are included in the searches performed are: audit, tax and advisory engagement acceptance databases, and client database; business arrangements with public companies; financial relationships or arrangements; global list of publicly traded audit clients or their affiliates; audit and attest clients; the SEC audit directors

² Because the Conflicts List is 109 pages long, the entire list is not attached to this declaration. Rather, a summary of the Conflicts List by categories is provided for reference. A copy of the Conflicts List may be obtained upon request or, if requested by the Court, Grant Thornton can file a supplemental declaration with the actual Conflicts List.

list; subcontractor lists; and a list of other entities to be aware of that may not be on one of the lists above, among others. If there is such a potential “hit” indicated for another member firm, then Grant Thornton will send a conflict check, for that entity, to the relevant member firm. The member firm then has a certain amount of time to report whether there is a relationship with that entity. If the member firm makes such a report, then it is reviewed to determine whether it will have an effect on Grant Thornton’s disinterestedness.

19. For this matter, “hits” were sent to the relevant member firms per the process described above, including to member firms in the following jurisdictions: Canada; Hungary; Israel; Poland; Sweden and the United Kingdom. If there were responses received, the “hit” was then cleared to confirm that the connection was unrelated to the Debtors or these chapter 11 cases and reported on **Exhibit 2** in order for Grant Thornton to declare its disinterestedness.

20. As set forth on **Exhibit 2**, the hits for the relevant cross-border member firms identified above are reported on **Exhibit 2** as the relevant jurisdiction and the general type of relationship, as the circumstances require.

21. I, or someone working under my supervision, reviewed any client connections from the Conflicts List to the Debtors’ chapter 11 cases, in accordance with the procedures set forth above, to determine whether Grant Thornton has an adverse interest to the Debtors’ estates.

22. Based on the results of this conflicts search, to the best of my knowledge, neither I, nor Grant Thornton or any member in the Grant Thornton Network, nor any partner or employee thereof, insofar as I have been able to ascertain, has any connection with any of the parties in interest identified in the Debtors’ Conflicts Lists, except as disclosed or otherwise described on **Exhibit 2** attached hereto, which is incorporated herein by reference.

23. I believe that none of the connections disclosed on **Exhibit 2** have or will affect Grant Thornton's representation of the Debtors in matters requiring the Grant Thornton Services. None of Grant Thornton's representations of these parties comprises a material component of Grant Thornton's practice, nor does Grant Thornton currently represent any such parties in any matter adverse to the Debtors.

24. The services that Grant Thornton performed for Millennium Trust do not relate to these bankruptcy cases. Moreover, Millennium Trust is not currently a client of Grant Thornton, and Grant Thornton has not performed any work for Millennium Trust for the past decade.

25. As part of its diverse practice, Grant Thornton appears in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties in interest in the chapter 11 cases.

26. Grant Thornton has performed in the past, and may perform in the future, audit, tax, and consulting services for various attorneys and law firms in the legal community, and has been represented by several attorneys and law firms in the legal community, some of whom may be involved in the chapter 11 cases.

27. Grant Thornton has in the past, may currently and will likely in the future be working with or against other professionals involved in these chapter 11 cases in matters unrelated to the chapter 11 cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these business relationships constitute interests materially adverse to the Debtors herein in matters upon which Grant Thornton is to be employed, and none are in connection with these chapter 11 cases.

28. To the best of my knowledge, Grant Thornton has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, these chapter 11 cases.

29. If the Court approves the proposed employment of Grant Thornton by the Debtors, Grant Thornton will not accept any engagement or perform any services for any entity or person other than the Debtors relating to these chapter 11 cases. Grant Thornton may, however, provide professional services to entities or persons that may be creditors of the Debtors or parties in interest in these chapter 11 cases; provided, however, that such services do not relate to, or have any direct connection with, these chapter 11 cases.

30. Despite the efforts described above to identify and disclose Grant Thornton's connections to parties in interest in these chapter 11 cases, Grant Thornton is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Grant Thornton discovers additional information that requires disclosure, Grant Thornton will file a supplemental disclosure with the Court as promptly as possible.

31. To the best of my knowledge, neither Grant Thornton nor its professionals hold or represent any interest adverse to the Debtors or their estates.

32. To the best of my knowledge, Grant Thornton and its professionals are "disinterested persons" under section 101(14) of the Bankruptcy Code.

33. To the best of my knowledge, (a) Grant Thornton has no connection with the Debtors, their creditors, equity security holders, or other parties in interest in these Chapter 11 Cases; (b) Grant Thornton does not hold or represent any entity having an interest adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders; and (c) Grant Thornton (i) is not a creditor, equity security holder, or an insider of the Debtors, and (ii) is not or

was not, within two years before the Petition Date, a director, officer, or employee of any of the Debtors. In addition, none of the Grant Thornton professionals expected to assist the Debtors in these chapter 11 cases are related or connected to any United States Bankruptcy Judge for the Southern District of New York, the U.S. Trustee, or any person employed in the office of the U.S. Trustee.

34. Grant Thornton is not aware of any outstanding amounts owed for professional services rendered to the Debtors prior to the Petition Date. Additionally, Grant Thornton is not aware of any amounts paid by the Debtors to Grant Thornton in the 90 days prior to the Petition Date. To the extent that the Application is granted, Grant Thornton agrees to waive any and all currently outstanding amounts owed for professional services rendered to the Debtors prior to the Petition Date.

Grant Thornton's Compensation

35. The hourly billing rates for Grant Thornton professionals are being provided at a discounted hourly rate for these type of services at the rates reflected in the table below.

Level	Discounted Hourly Rate
Partner / Managing Director	\$765
Senior Manager / Director	\$650
Manager	\$570
Senior Associate	\$460
Associate	\$280

36. The Grant Thornton professionals expected to spend significant time on the engagement are set forth below.

Name	Title	2021 Rate
Raymond Werth	Partner	\$765
Russ Daniel	Partner	\$765
Brian Angstadt	Senior Manager	\$650
Laura Michael Hughes	Manager	\$570
Amber McNaull	Senior Associate	\$460
Harry Alex	Associate	\$280

37. Grant Thornton's hourly rates are subject to change from time to time in the regular course of Grant Thornton's business. Grant Thornton will provide notice to the Debtors, the Office of the United States Trustee and any official committee of unsecured creditors appointed in the Debtors' chapter 11 cases of any change in Grant Thornton's hourly rates. Grant Thornton also will file a notice of any such change in hourly rates with the Court.

38. In addition to the hourly billing rates set forth herein, Grant Thornton customarily charges its clients for direct expenses incurred by Grant Thornton in connection with the Grant Thornton Services provided herein including, but not limited to, reasonable and customary out-of-pocket expenses for items such as copies, postage, supplies, computer and technology usage, software licensing, research and library databases and similar expense items, as well as the fees and expenses that Grant Thornton's counsel directly bills Grant Thornton in connection with this engagement relating to Grant Thornton's retention and fee applications submitted in the chapter 11 cases.

39. In addition, if Grant Thornton is requested or authorized by PPLP or Davis Polk, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Grant Thornton Services, so long as Grant Thornton is not a party in the proceeding in which such information is sought, Grant Thornton customarily charges its clients for its professional time and expenses, as well as the fees and expenses of Grant Thornton's counsel, if any, incurred in responding to such requests.

40. Neither Grant Thornton nor any partner or associate thereof, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the Debtors' chapter 11 cases, other than as permitted by the Bankruptcy Code. Grant Thornton has agreed not to share compensation received in connection with this case with any other person.

41. Grant Thornton will apply to the Court for allowance of compensation and reimbursement of expenses for all professional services performed and expenses incurred after the Petition Date in accordance with the Fee Guidelines, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court.

42. Grant Thornton's rates and policies are consistent with Grant Thornton's normal and customary billing practices for cases of this size and complexity that require the level of scope and services outlined herein.

43. I also believe that Grant Thornton's rates and policies are reasonable in light of (a) industry practice, (b) market rates charged for comparable services both in and out of the chapter 11 context, (c) Grant Thornton's substantial experience with respect to tax structuring services, and (d) the nature and scope of work to be performed by Grant Thornton in these chapter 11 cases.

No Duplication of Services

44. I understand that the Debtors have retained and may retain additional professionals during the term of their engagement and Grant Thornton agrees to work cooperatively with such professionals to avoid any duplication of services.

Additional Fee Guidelines Disclosures

45. In addition, in accordance and in response to the request for additional information set forth in paragraph D.1 of the Fee Guidelines:

- a. Grant Thornton did not agree to any variations from, or alternatives to, Grant Thornton's customary billing arrangements for this engagement, except with respect to the discount hourly billing rates for this engagement that Grant Thornton agreed to provide Debtors as set forth herein and in the SOW.
- b. None of Grant Thornton's professionals included in this engagement varied or will vary their rate based on the geographic location of these chapter 11 bankruptcy cases.
- c. Grant Thornton will provide such information as the Debtors request or require for them to prepare and submit budget and staffing plans required under the Fee Guidelines.
- d. Grant Thornton will use its best efforts to avoid duplicating services rendered by the Debtors' other retained professionals.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on this 9th day of April, 2021.

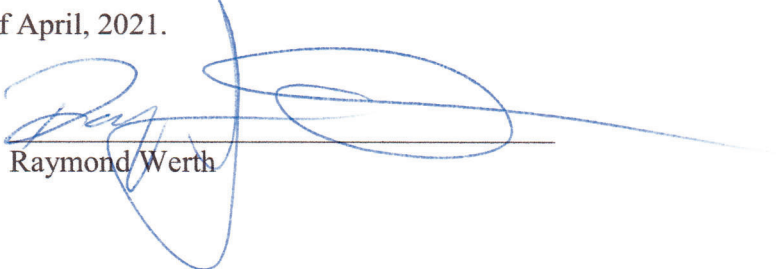

Raymond Werth

EXHIBIT 1 TO WERTH DECLARATION

Categories of Entities on Debtors' Parties-in-Interest Conflict Check List

1. Debtor Entities
2. Other Related Entities
3. Current Directors and Officers
4. Former Directors and Officers
5. Banks
6. Secured Creditors
7. 50 Largest Unsecured Creditors
8. Vendors
9. Customers
10. Government Authorities
11. Utilities
12. Insurers
13. Surety Bonds
14. Equity Interests
15. Restructuring Professionals
16. Creditor Committee Professionals
17. Creditor Committee
18. Ad Hoc Group of NAS Babies
19. Hospital Plaintiffs Group
20. Multi-State Group Entity (MSG E)
21. Individual Victims Group
22. UCC Members
23. State of Arizona
24. Public Schools
25. Private Insurance Class
26. Other Professionals
27. State AG
28. Other Consultants & Advisors
29. Licensing Agreements
30. Business Development
31. Litigation
32. Landlords
33. Sublessees
34. United States Bankruptcy Judges (Southern District of New York)
35. United States Trustee's Office (Region 2, Southern District of New York, Manhattan and White Plains Divisions)
36. Debtor Legal Counsel
37. Director and Officer Legal Counsel
38. Employee Indemnity Legal Counsel
39. Plaintiffs' Attorneys
40. Plaintiffs
41. Major Co-Defendants
42. Taxing Authorities
43. Other

EXHIBIT 2 TO WERTH DECLARATION

EXHIBIT 2

Grant Thornton currently represents or has represented the following interested parties and/or such parties' affiliates on various matters wholly unrelated to the Debtors. Grant Thornton will not directly represent such parties or any of their affiliates in these chapter 11 cases.

GRANT THORNTON DISCLOSURE TABLE		
Name of Party in Interest from Conflicts List	Category in Debtors' Conflicts List	Relationship with Grant Thornton
LEVENFELD PEARLSTEIN	Ad Hoc Group of NAS Babies	Client
JP MORGAN CHASE	Bank	Business Relationship
JP MORGAN CHASE	Bank	Client
GOLDMAN SACHS (ASSET MANAGEMENT)	Bank	Client
WELLS FARGO & COMPANY	Bank	Client
CITIBANK	Bank	Client
EISAI	Business Development	Client
EXICURE, INC.	Business Development	Client
PURDUE PHARMA, L.P.	Debtor Entities	Client
PURDUE PHARMA, L.P.	Debtor Entities	Internal Legal Matter
ROBBINS GELLER RUDMAN & DOWD LLP	Creditor Committee	Internal Legal Matter
MOTLEY RICE LLC	Creditor Committee	Internal Legal Matter
MOTLEY RICE LLC	Creditor Committee	Client
KRAMER LEVIN NAFTALIS & FRANKEL LLP	Creditor Committee Professional	Client
FTI CONSULTING, INC.	Creditor Committee Professional	Business Relationship
AKIN GUMP STRAUSS HAUER & FELD LLP	Creditor Committee Professional	Client
COLE SCHOTZ P.C.	Creditor Committee Professional	Client
FTI CONSULTING, INC.	Creditor Committee Professional	Client
HOULIHAN LOKEY	Creditor Committee Professional	Client
JEFFERIES GROUP LLC	Creditor Committee Professional	Client
PILLSBURY WINTHROP SHAW PITTMAN LLP,	Creditor Committee Professional	Client
PROVINCE, INC.	Creditor Committee Professional	Client
AMAZON.COM	Customers	Business Relationship
AMAZON.COM	Customers	Client
AMERISOURCEBERGEN CORPORATION	Customers	Client
DROGUERIA BETANCES LLC	Customers	Client
CVS CAREMARK	Customers	Client
INGLES MARKETS INC	Customers	Client
L&R DISTRIBUTORS INC	Customers	Client
NASH FINCH	Customers	Client
OPTUMRX	Customers	Client
PUBLIX SUPER MARKETS INC	Customers	Client
TARGET CORP	Customers	Client
WALMART STORES INC	Customers	Client
WINCO FOODS LLC	Customers	Client
CVS CAREMARK	Customers	Business Relationship
CARDINAL HEALTH INC	Customers	Client
TOP RX LLC	Customers	Client
MCKESSON CORP	Customers	Client
KROGER	Customers	Client
VALLEY VETERINARY CLINIC LTD	Customers	Client
DISCOUNT DRUG MART	Customers	Client
VISTAPHARM INC	Customers	Client
TXP SERVICES INC.	Other Related Entities	Client
MUNDIPHARMA LABORATORIES GMBH	Other Related Entities	Client
MILLENNIUM TRUST	Other Related Entities	Client
PURDUE PHARMA INC	Other Related Entities	GT-Canada Client
MUNDIPHARMA MEDICAL GMBH (BUDAPEST BRANCH; DE-REGISTRATION PENDING)	Other Related Entities	GT-Hungary Client
MUNDIPHARMA POLSKA SP ZO.O.	Other Related Entities	GT-Poland Client
MUNDIPHARMA AB	Other Related Entities	GT-Sweden Client
MUNDIPHARMA LIMITED	Other Related Entities	GT-UK Client
MUNDIPHARMA CORPORATION LIMITED	Other Related Entities	GT-UK Client
MUNDIPHARMA INTERNATIONAL LIMITED	Other Related Entities	GT-UK Client
MUNDIPHARMA INTERNATIONAL TECHNICAL OPERATIONS LIMITED	Other Related Entities	GT-UK Client
MUNDIPHARMA IT SERVICES LIMITED	Other Related Entities	GT-UK Client
MUNDIPHARMA MEDICAL COMPANY LIMITED	Other Related Entities	GT-UK Client
MUNDIPHARMA RESEARCH LIMITED	Other Related Entities	GT-UK Client
NAPP LABORATORIES LIMITED	Other Related Entities	GT-UK Client
CLINICAL DESIGNS LIMITED	Other Related Entities	GT-UK Client
PAINEUROPE LIMITED	Other Related Entities	GT-UK Client
FAIRFIELD TRUST	Other Related Entities	GT-UK Client
DLA PIPER LLP	Debtor Legal Counsel	Business Relationship
HOGAN LOVELLS US LLP [DC]	Debtor Legal Counsel	Business Relationship

HOLLAND & HART	Debtor Legal Counsel	Business Relationship
KING & SPALDING LLP	Debtor Legal Counsel	Business Relationship
MORRISON & FOERSTER LLP	Debtor Legal Counsel	Business Relationship
SIDLEY AUSTIN, LLP	Debtor Legal Counsel	Business Relationship
TROUTMAN SANDERS LLP	Debtor Legal Counsel	Business Relationship
BLANK ROME LLP	Debtor Legal Counsel	Client
DLA PIPER LLP	Debtor Legal Counsel	Client
CROWE & DUNLEVY	Debtor Legal Counsel	Client
DORSEY & WHITNEY LLP	Debtor Legal Counsel	Client
GIBSON DUNN & CRUTCHER LLP	Debtor Legal Counsel	Client
KARR TUTTLE CAMPBELL	Debtor Legal Counsel	Client
LARSON O'BRIEN LLP	Debtor Legal Counsel	Client
MORGAN LEWIS & BOCKIUS LLP	Debtor Legal Counsel	Client
NIXON PEABODY	Debtor Legal Counsel	Client
PARSONS BEHLE & LATIMER	Debtor Legal Counsel	Client
SIDLEY AUSTIN, LLP	Debtor Legal Counsel	Client
STEPTOE & JOHNSON	Debtor Legal Counsel	Client
THOMPSON HINE	Debtor Legal Counsel	Client
TROUTMAN SANDERS LLP	Debtor Legal Counsel	Client
LOWENSTEIN SANDLER LLP	Debtor Legal Counsel	Client
LYNN PINKER COX & HURST	Debtor Legal Counsel	Internal Legal Matter
MORGAN LEWIS & BOCKIUS LLP	Debtor Legal Counsel	Internal Legal Matter
CROWE & DUNLEVY	Debtor Legal Counsel	Business Relationship
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP	Debtor Legal Counsel	Client
REED SMITH, LLP	Debtor Legal Counsel	Client
FROST BROWN TODD LLC	Debtor Legal Counsel	Business Relationship
THOMPSON HINE	Debtor Legal Counsel	Business Relationship
NIXON PEABODY	Debtor Legal Counsel	Business Relationship
NORTON ROSE FULBRIGHT US LLP	Debtor Legal Counsel	Business Relationship
SNELL & WILMER	Debtor Legal Counsel	Business Relationship
KING & SPALDING LLP	Debtor Legal Counsel	Client
WIGGIN AND DANA, LLP	Debtor Legal Counsel	Client
COVINGTON & BURLING LLP	Debtor Legal Counsel	Client
NELSON MULLINS RILEY & SCARBOROUGH LLP	Debtor Legal Counsel	Client
MORRIS NICHOLS ARSHT AND TUNNELL LLP	Debtor Legal Counsel	Client
SNELL & WILMER	Debtor Legal Counsel	Client
BORDEN LADNER GERVAIS LLP	Debtor Legal Counsel	GT-Canada Business Relationship
BORDEN LADNER GERVAIS LLP	Debtor Legal Counsel	GT-Canada Client
MCDERMOTT WILL & EMERY	Director and Officer Legal Counsel	Business Relationship
DAY PITNEY	Director and Officer Legal Counsel	Client
MCDERMOTT WILL & EMERY	Director and Officer Legal Counsel	Client
NORTON ROSE	Director and Officer Legal Counsel	Client
DAY PITNEY	Director and Officer Legal Counsel	Internal Legal Matter
BRYAN CAVE LLP	Employee Indemnity Legal Counsel	Client
PORTER HEDGES, LLP	Employee Indemnity Legal Counsel	Client
VENABLE LLP	Employee Indemnity Legal Counsel	Client
DAVID LUNDIE	Former Directors and Officers	Client
MARIA BARTON	Former Directors and Officers	Client
White & Case LLP	Individual Victims Group	Client
ASK LLP	Individual Victims Group	Internal Legal Matter
ZURICH AMERICAN INSURANCE COMPANY	Insurers	Client
CHUBB	Insurers	Client
CHUBB	Insurers	Business Relationship
GREAT AMERICAN INSURANCE COMPANY (VOSCO)	Insurers	Business Relationship
IRONSHORE SPECIALTY INSURANCE COMPANY	Insurers	Business Relationship
FACTORY MUTUAL INSURANCE COMPANY	Insurers	Client
CLARIANT PLASTICS & COATINGS	Landlords	Client
UBS FINANCIAL SERVICES INC.	Landlords	Client
ABBOTT LABORATORIES	Licensing Agreements	Client
OCCIDENTAL CHEMICAL CORPORATION	Litigation	Client
Endo Pharmaceuticals, Inc.	Major Co-Defendants	Client
Insys Therapeutics, Inc.	Major Co-Defendants	Client
Rite Aid Corporation	Major Co-Defendants	Client
Walgreen Co.	Major Co-Defendants	Client
Allergan Finance LLC	Major Co-Defendants	Client
Walmart, Inc.	Major Co-Defendants	Client
Mylan, Inc.	Major Co-Defendants	Client
Assertio Therapeutics, Inc.	Major Co-Defendants	Client
Teva Pharmaceutical Industries Ltd.	Major Co-Defendants	GT-Israel Client
DELOITTE CONSULTING LLP	Other Consultants & Advisors	Business Relationship
IBM CORPORATION	Other Consultants & Advisors	Business Relationship
IBM CORPORATION	Other Consultants & Advisors	Client
MCKINSEY & CO INC	Other Consultants & Advisors	Client
ZS ASSOCIATES INC	Other Consultants & Advisors	Client

ERNST & YOUNG	Other Consultants & Advisors	GT-Ireland Client
IBM CORPORATION	Other Consultants & Advisors	Client
ERNST & YOUNG	Other Consultants & Advisors	Client
TRINITY PARTNERS LLC	Other Consultants & Advisors	Client
MCKINSEY & CO INC	Other Consultants & Advisors	Business Relationship
ERNST & YOUNG (CANADA), COURT APPOINTED INFORMATION OFFICER	Other Professionals	GT-Canada Client
CITY OF IRON MOUNTAIN, MICHIGAN	Plaintiffs	Business Relationship
PETER K. MICHAEL, WYOMING ATTORNEY GENERAL	Plaintiffs	Client
CITY OF CHICAGO	Plaintiffs	Client
RANDY SMITH, SHERIFF OF ST. TAMMANY PARISH, LOUISIANA	Plaintiffs	Client
CHOCTAW NATION	Plaintiffs	Client
DEBORAH GREEN-KUCHTA	Plaintiffs	Client
ELLA LOUISE JOHNSON	Plaintiffs	Client
MECKLENBURG COUNTY	Plaintiffs	Client
MEMORIAL HEALTHCARE SYSTEM INC.	Plaintiffs	Client
DANIEL WILSON	Plaintiffs	Client
MEDICAL MUTUAL OF OHIO	Plaintiffs	Business Relationship
COUNTY OF ALLEGHENY	Plaintiffs	Client
BON SECOURS HEALTH SYSTEM, INC.	Plaintiffs	Client
CITY OF NEW YORK	Plaintiffs	Client
STATE OF NEW YORK	Plaintiffs	Client
BON SECOURS HEALTH SYSTEM, INC.	Plaintiffs	Client
CHICKASAW NATION	Plaintiffs	Client
CHOCTAW NATION	Plaintiffs	Client
CITY OF LOS ANGELES, CALIFORNIA	Plaintiffs	Internal Legal Matter
STATE OF OHIO	Plaintiffs	Business Relationship
STATE OF CALIFORNIA	Plaintiffs	Business Relationship
MICHAEL RAY LEWIS	Plaintiffs	Client
STATE OF CALIFORNIA	Plaintiffs	Client
CITY OF DETROIT	Plaintiffs	Client
STATE OF FLORIDA	Plaintiffs	Business Relationship
STATE OF PENNSYLVANIA	Plaintiffs	Client
STATE OF TEXAS	Plaintiffs	Client
COMMON WEALTH OF PA	Plaintiffs	Client
STATE OF TEXAS	Plaintiffs	Business Relationship
COMMONWEALTH OF MASSACHUSETTS	Plaintiffs	Client
CITY OF LOS ANGELES, CALIFORNIA	Plaintiffs	Business Relationship
RACHEL WOOD	Plaintiffs	Client
COMMONWEALTH OF VIRGINIA	Plaintiffs	Business Relationship
STATE OF NORTH CAROLINA	Plaintiffs	Business Relationship
STATE OF PENNSYLVANIA	Plaintiffs	Business Relationship
STATE OF GEORGIA	Plaintiffs	Client
STATE OF OKLAHOMA	Plaintiffs	Client
STATE OF WASHINGTON	Plaintiffs	Client
SHAKOPEE MDEWAKANTON SIOUX COMMUNITY	Plaintiffs	Client
COMMONWEALTH OF VIRGINIA	Plaintiffs	Client
COMMONWEALTH OF MASSACHUSETTS	Plaintiffs	Business Relationship
STATE OF LOUISIANA	Plaintiffs	Client
STATE OF ILLINOIS	Plaintiffs	Client
BON SECOURS HEALTH SYSTEM, INC.	Plaintiffs	Client
STATE OF ILLINOIS	Plaintiffs	Business Relationship
MENNONITE GENERAL HOSPITAL, INC.	Plaintiffs	Business Relationship
STATE OF FLORIDA	Plaintiffs	Client
CITY OF PHILADELPHIA	Plaintiffs	Client
BERGEN COUNTY	Plaintiffs	Client
TOWN OF BERLIN	Plaintiffs	Client
TOWNSHIP OF BLOOMFIELD	Plaintiffs	Client
CITY OF BURLINGTON	Plaintiffs	Client
CAPE MAY COUNTY, NEW JERSEY	Plaintiffs	Client
CUMBERLAND COUNTY	Plaintiffs	Client
TOWN OF EAST GREENWICH	Plaintiffs	Client
COUNTY OF ESSEX	Plaintiffs	Client
TOWN OF SOMERSET	Plaintiffs	Client
CITY OF GLOUCESTER	Plaintiffs	Client
TOWN OF HUDSON	Plaintiffs	Client
TOWNSHIP OF IRVINGTON	Plaintiffs	Client
CITY OF JERSEY CITY, NEW JERSEY	Plaintiffs	Client
MERCER COUNTY	Plaintiffs	Client
TOWN OF MIDDLETOWN, RHODE ISLAND	Plaintiffs	Client
COUNTY OF MORRIS	Plaintiffs	Client
CITY OF BRUNSWICK	Plaintiffs	Client
CITY OF NEWARK, NJ	Plaintiffs	Client
CITY OF PATERSON, NJ	Plaintiffs	Client

THE BOROUGH OF RIDGEFIELD	Plaintiffs	Client
TOWN OF ROXBURY	Plaintiffs	Client
CITY OF SALEM	Plaintiffs	Client
SPRINGFIELD TOWNSHIP	Plaintiffs	Client
TOWNSHIP OF TEANECK, NJ	Plaintiffs	Client
TOWN OF TEWKSBURY, MASSACHUSETTS	Plaintiffs	Client
UNION COUNTY	Plaintiffs	Client
UNION TOWNSHIP	Plaintiffs	Client
TOWN OF WARREN	Plaintiffs	Client
CITY OF WOODBURY, GEORGIA	Plaintiffs	Client
STATE OF ALABAMA	Plaintiffs	Client
STATE OF ARKANSAS	Plaintiffs	Client
STATE OF CONNECTICUT	Plaintiffs	Client
STATE OF INDIANA	Plaintiffs	Client
STATE OF MISSOURI	Plaintiffs	Client
STATE OF MONTANA	Plaintiffs	Client
STATE OF NEVADA	Plaintiffs	Client
STATE OF NEW HAMPSHIRE	Plaintiffs	Client
STATE OF NORTH DAKOTA	Plaintiffs	Client
STATE OF OHIO	Plaintiffs	Client
STATE OF OREGON	Plaintiffs	Client
STATE OF RHODE ISLAND	Plaintiffs	Client
STATE OF SOUTH CAROLINA	Plaintiffs	Client
STATE OF SOUTH DAKOTA	Plaintiffs	Client
STATE OF TENNESSEE	Plaintiffs	Client
STATE OF UTAH	Plaintiffs	Client
STATE OF VERMONT	Plaintiffs	Client
STATE OF WYOMING	Plaintiffs	Client
MEMORIAL HEALTHCARE SYSTEM INC.	Plaintiffs	Client
THE COMMONWEALTH OF PUERTO RICO	Plaintiffs	Business Relationship
COUNTY OF MARIN	Plaintiffs	Business Relationship
STATE OF ARIZONA	Plaintiffs	Business Relationship
MEDICAL MUTUAL OF OHIO	Plaintiffs	Client
LEE COUNTY	Plaintiffs	Business Relationship
CITY OF NEW CASTLE	Plaintiffs	Client
COUNTY OF SANTA CRUZ, CALIFORNIA	Plaintiffs	Business Relationship
KING COUNTY	Plaintiffs	Business Relationship
STATE OF WASHINGTON	Plaintiffs	Business Relationship
MICHAEL KONIG	Plaintiffs	Client
PRAIRIE ISLAND INDIAN COMMUNITY	Plaintiffs	Client
WEST BOCA MEDICAL CENTER, INC.	Plaintiffs	Client
WARD & SMITH	Plaintiffs' Attorneys	Client
FOLEY & LARDNER	Plaintiffs' Attorneys	Business Relationship
HARRISON WHITE	Plaintiffs' Attorneys	Client
FOLEY & LARDNER	Plaintiffs' Attorneys	Client
JOHNSON & JOHNSON, PLLC	Plaintiffs' Attorneys	Client
MCAFE & TAFT	Plaintiffs' Attorneys	Client
SCOTT & SCOTT	Plaintiffs' Attorneys	Internal Legal Matter
STULL, STULL & BRODY	Plaintiffs' Attorneys	Internal Legal Matter
COHEN & MILSTEIN	Plaintiffs' Attorneys	Internal Legal Matter
MORGAN & MORGAN	Plaintiffs' Attorneys	Internal Legal Matter
MOTLEY RICE	Plaintiffs' Attorneys	Internal Legal Matter
MARK A. SCHNEIDER	Plaintiffs' Attorneys	Client
BARBARA D. UNDERWOOD	Plaintiffs' Attorneys	Client
JOHN F. YOUNG	Plaintiffs' Attorneys	Client
J. SCOTT TAYLOR	Plaintiffs' Attorneys	Client
BARON & BUDD	Plaintiffs' Attorneys	Client
MOTLEY RICE	Plaintiffs' Attorneys	Client
WEITZ & LUXENBERG	Plaintiffs' Attorneys	Client
GEORGE B. DANIEL	Plaintiffs' Attorneys	Client
UNITED HEALTHCARE SERVICES INC.	Private Insurance Class	Business Relationship
BLUE CROSS BLUE SHIELD ASSOCIATION	Private Insurance Class	Client
SHIPMAN & GOODWIN	Private Insurance Class	Client
STEVENS LEE	Private Insurance Class	Client
UNITED HEALTHCARE SERVICES INC.	Private Insurance Class	Client
LOWEY DANNENBERG P.C.	Private Insurance Class	Internal Legal Matter
BLUE CROSS BLUE SHIELD ASSOCIATION	Private Insurance Class	Business Relationship
BLUE CROSS BLUE SHIELD ASSOCIATION	Private Insurance Class	Client
PJT PARTNERS LP	Restructuring Professional	Client
WESTCHESTER FIRE INSURANCE COMPANY	Surety Bonds	Client
UNITED STATES DEPARTMENT OF THE TREASURY	Taxing Authorities	Client
UNITED STATES DEPARTMENT OF THE TREASURY	Taxing Authorities	Business Relationship
STATE OF NEW JERSEY	Taxing Authorities	Client
UNITED STATES FOOD AND DRUG ADMINISTRATION	Taxing Authorities	Business Relationship

FLORIDA DEPARTMENT OF HEALTH	Taxing Authorities	Client
NORTH CAROLINA DEPARTMENT OF HEALTH & HUMAN	Taxing Authorities	Client
TEXAS DEPARTMENT OF HEALTH	Taxing Authorities	Business Relationship
FLORIDA DEPARTMENT OF REVENUE	Taxing Authorities	Client
STATE OF HAWAII	Taxing Authorities	Client
STATE OF NEW JERSEY	Taxing Authorities	Client
PENSION BENEFIT GUARANTY CORPORATION	UCC Members	Business Relationship
PENSION BENEFIT GUARANTY CORPORATION	UCC Members	Client
BLUE CROSS AND BLUE SHIELD ASSOCIATION	UCC Members	Client
BLUE CROSS AND BLUE SHIELD ASSOCIATION	UCC Members	Business Relationship
WEST BOCA MEDICAL CENTER	UCC Members	Client
COGNIZANT TECH SOLUTIONS US CORP	50 Largest Unsecured Creditors	Business Relationship
AMERISOURCEBERGEN	50 Largest Unsecured Creditors	Client
APC WORKFORCE SOLUTIONS LLC	50 Largest Unsecured Creditors	Client
OPTUMRX, INC.	50 Largest Unsecured Creditors	Client
PL DEVELOPMENT LLC	50 Largest Unsecured Creditors	Client
TRIALCARD INC	50 Largest Unsecured Creditors	Client
PL DEVELOPMENT LLC	50 Largest Unsecured Creditors	GT-Ireland Client
CARDINAL HEALTH	50 Largest Unsecured Creditors	Client
GEORGIA DEPT OF COMMUNITY HEALTH	50 Largest Unsecured Creditors	Internal Legal Matter
DEPARTMENT OF HEALTH CARE SERVICES (CA)	50 Largest Unsecured Creditors	Business Relationship
MCKESSON CORPORATION	50 Largest Unsecured Creditors	Client
WISCONSIN DEPARTMENT OF HEALTH SERVICES	50 Largest Unsecured Creditors	Client
PACKAGING COORDINATORS INC	50 Largest Unsecured Creditors	Client
TRIALCARD INC	50 Largest Unsecured Creditors	Client
AT&T	Utilities	Business Relationship
CENTURYLINK	Utilities	Business Relationship
COMCAST	Utilities	Business Relationship
SPRINT	Utilities	Business Relationship
COMCAST	Utilities	Client
DUKE ENERGY	Utilities	Client
FRONTIER COMMUNICATIONS	Utilities	Client
CENTURYLINK	Utilities	Client
SPRINT	Utilities	Client
STERICYCLE INC	Utilities	Client
WASTE INDUSTRIES LLC	Utilities	Client
AT&T	Utilities	GT United Kingdom Client
COMCAST	Utilities	GT United Kingdom Client
IPASS	Utilities	Client
SUEZ WTS USA INC	Utilities	Client
TIME WARNER CABLE	Utilities	Client
AT&T	Utilities	Client
ZOOM VIDEO COMMUNICATIONS	Utilities	Client
MASERGY COMMUNICATIONS INC	Utilities	Client
EVERSOURCE ENERGY	Utilities	Client

Please note: The above includes all relationships found for the debtor, their affiliates, and all entities / individuals listed on the Interested Parties List.